

IN THE CLAIMS

Please amend the claims as follows:

1. (Currently Amended) A multi-channel audio conversion system, comprising audio mode converting means having a signal input and a signal output for converting audio input signals to audio output signals representing audio in ~~an a first audio output mode and in a second audio output mode~~, characterized in that the audio mode converting means ~~are arranged for~~comprises means for smoothly and continuously changing from the first audio output mode to the second audio output mode under control of a user controlled conversion from the audio input signals to the audio output signals of the multi-channel audio conversion system.

2. (Currently Amended) The multi-channel audio conversion system ~~according to as claimed in~~ claim 1, characterized in that the changing means of the audio mode converting means defines a conversion matrix comprising one or more user controlled functions.

3. (Currently Amended) The multi-channel audio conversion system ~~according to as claimed in~~ claim 2, characterized in that the user controlled functions are also dependent on one or more of the following quantities:

(a) the respective magnitudes of the audio input signals and/or audio output signals;

(b) the respective frequency spectra and/or spectral distribution of spectral components of the audio input signals and/or audio output signals; and/or

10 | (c) the type of audio, ~~such as including~~ speech, movie mode, and the kind of music.

4. (Currently Amended) The multi-channel audio conversion system ~~according to as claimed in~~ one of the claims 2 and 3, characterized in that at least one of the user controlled functions ~~are is~~ dependent on one variable.

5. (Currently Amended) The multi-channel audio conversion system ~~according to as claimed in~~ claim 4, characterized in that the value of the one variable ranges between 0 and 1.

6. (Cancelled).

7. (Currently Amended) The multi-channel audio conversion system ~~according to as claimed in claim 1 one of the claims 1-6,~~ characterized in the multi-channel audio system has three or more audio output channels for presenting the audio output signals.

8. (Currently Amended) A method for converting audio input signals to audio output signals representing audio in an audio output mode, characterized in that ~~the conversion is a user controlled audio mode conversion~~ said method comprises the steps of:

5 | presenting said audio output signals in a first audio  
output mode; and  
smoothly and continuously changing over said first audio  
output mode to a second audio output mode under control of a user.

9. (Currently Amended) The method according to claim 8,  
characterized in that the ~~user-user-controlled~~ audio mode  
~~conversion changeover~~ is also dependent on one or more of the  
following quantities:

5 | (a) the respective magnitudes of the audio input signals  
and/or audio output signals;

(b) the respective frequency spectra and/or spectral  
distribution of spectral components of the audio input and/or audio  
output signals; and/or

10 | (c) the type of audio, ~~such as including~~ speech, movie  
mode, and the kind of music.

10. (Cancelled).